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Art Unit 1645

Confirmation No.: 5611

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Re: U.S. Utility Patent Application No. 10/597,072; Filed: July 10, 2006

For: **DAMPING DEVICE** Inventor: Hiroaki TOOYAMA

Our Ref: 2261.0050000

Sir:

Transmitted herewith for appropriate action are the following documents:

1. Statement Under 37 C.F.R. 3.73(b) along with a copy of the Official Notice of Recordation of Assignment Document dated March 7, 2007 and Assignment document as filed.

The above-listed documents are filed electronically through EFS-Web.

In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERME, KESSEER, GOLDSTEIN & FOX P.L.L.C.

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